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Debtors and Debtors in Possession
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HEARING DATE: January 17, 2008
AT: 10:00 a.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11
: Case No. 05-44481 [RDD]
DELPHI CORPORATION, *et al.*, :
: Jointly Administered
Debtors. :
: :
-----X

**DECLARATION OF ANDY WINCHELL IN SUPPORT
OF DEBTORS' OBJECTION TO MOTION BY
SPCP GROUP L.L.C. FOR TEMPORARY ALLOWANCE OF
PROOF OF CLAIMS PURSUANT TO BANKRUPTCY RULE 3018**

ANDY WINCHELL, hereby declares pursuant to section 1746 of title 28 of
the United States Code:

1. I am an attorney associated with Togut, Segal & Segal LLP,
bankruptcy conflicts counsel for the above-captioned debtors and debtors in possession
(the "Debtors").

2. I submit this Declaration in support of the Debtors' prefixed
Objection to the Silver Point Rule 3018 Motion (the "Objection").¹

¹ Capitalized terms which are not defined herein shall have the meaning set forth in the Objection.

3. I have reviewed the Court's official docket for the Debtors' case. I could not find any evidence that Silver Point filed a Notice of Transfer for any of the Claims listed on Exhibit 1 to the Objection on or before the Record Date.

4. I requested that Silver Point provide such Notices of Transfer prior to the date hereof. Silver Point produced numerous documents evidencing contractual relationships between itself and various creditors, some of which contained what appeared to be unfiled Notices of Transfer. My review of the documents provided, however, yielded no evidence that Silver Point filed such notices on or before the Record Date.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
January 16, 2008

/s/ Andy Winchell
ANDY WINCHELL